

## Article - Tax - General

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§13–834.

(a) In this Part VI of this subtitle the following words have the meanings indicated.

(b) “Contraband alcoholic beverage” means an alcoholic beverage, as defined in § 5–101 of this article:

(1) on which alcoholic beverage tax is not paid; and

(2) that is delivered, possessed, sold, or transported in the State in a manner not authorized under Title 5 of this article or the Alcoholic Beverages Article.

(c) “Contraband tobacco products” means cigarettes or other tobacco products, as defined in § 12-101 of this article:

(1) on which tobacco tax is not paid; and

(2) that are delivered, possessed, sold, or transported in the State in a manner not authorized under Title 12 of this article or Title 16 of the Business Regulation Article.

(d) “Contraband motor fuel” means motor fuel, as defined in § 9-101 of this article:

(1) on which motor fuel tax is not paid; and

(2) that is delivered, possessed, sold, or transferred in the State in a manner not authorized under Title 9 of this article or Title 10 of the Business Regulation Article.

(e) “Conveyance” means:

(1) an aircraft, vehicle, or vessel used to transport alcoholic beverages, cigarettes, or other tobacco products; and

(2) a tank car, vehicle, or vessel that is used to transport motor fuel and that, exclusive of any tank used for its own propulsion, has a capacity exceeding 50 gallons.

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